City of Boulder Sales & Use Tax Revenue Report September 2001



Issued November 14, 2001

This report provides information and analysis related to sales and use tax collections for the fiscal year 2001. Any questions should be directed to Tom Hagerty, Deputy Finance Director, at (303) 441-3001.

For 2000, two new industry type categories have been added to assist in analyzing data. The new categories are "consumer electronics" and "computer related business sector." The data was previously included in the "home furnishings" and "all other" categories respectively.

As illustrated in the following chart, September 2001 actual year-to-date sales and use tax revenue have decreased by .79% over the comparable period in 2000.

SEPTEMBER YEAR-TO-DATE COMPARISONS - 2001 VERSUS 2000								
TAX CATEGORY	% CHANGE	% of TOTAL						
Retail Sales Tax	-4.11%	79.34%						
Business Use Tax	33.78%	14.06%						
Construction Use Tax	-13.52%	3.86%						
Motor Vehicle Use Tax	-8.22%	2.99%						
Refunds	39.10%	-0.25%						
Total September Sales/Use Tax	-0.79%	100.00%						

Of greater significance for identifying trends is the percent change month by month for the year. To date, all categories have been quite volatile. One-time revenue is a factor in the retail sales tax and consumer use tax areas, with sales from the close-out of J.C. Penney in the January retail sales tax collections and a large unlicensed taxpayer making a use tax payment of over \$367,000 in March.

REVENUE CATEGORY	JAN	FEB	MAR	APR	MAY	JUNE
Retail Sales Tax	11.39%	-12.25%	2.97%	-1.89%	-0.49%	-2.88%
Consumer Use Tax (incl motor vehicles)	66.77%	14.61%	79.24%	12.08%	24.55%	35.37%
Construction Use Tax	-19.95%	-30.46%	2.51%	-53.01%	-44.23%	32.87%
Total	17.17%	-11.50%	13.35%	-3.25%	-0.11%	3.35%

REVENUE CATEGORY	JULY	AUG	SEPT	OCT	NOV	DEC
Retail Sales Tax	-9.69%	-6.07%	-14.11%			
Consumer Use Tax (incl motor vehicles)	28.40%	3.06%	-26.20%			
Construction Use Tax	-41.51%	22.64%	105.81%			
Total	-6.21%	-3.69%	-12.70%			

Retail Sales Tax: Year-to-date growth is at –4.11% in the retail sales tax category, which makes up approximately 79% of sales / use tax revenue. Monthly data through September shows the recent downturn in the retail category as well as the economic impact resulting from the effects of the September 11th tragedy. There are only three components in the "Retail Sales Tax" category that are showing positive positions compared to 2000. Those components that are ahead of last year are the following:

- "Food Stores" category shows an overall increase of 0.98%
- "Transportation/Utilities" category increased to 12.26% year-to-date through June, probably due to increased volume of natural gas and electric sales due to the weather and higher energy rates.
- "Automotive Trade" category shows an overall increase of 2.43%

On the other hand, weakness are seen in the following retail categories:

Core retail (apparel stores and general retail) suffered from competition from Flatiron Crossing Mall and new
retail in surrounding communities such as the new Kohl's in South Longmont. The following chart details the
"core retail" components.

CITYWIDE CORE RETAIL SALES TAX SEPTEMBER YTD 2001 VERSUS 2000									
Category	2000	2001	Variance						
Apparel Stores	2,323,951	1,869,907	(19.54%)						
Home Furnishings	2,309,061	2,035,198	(11.86%)						
General Retail	11,797,750	10,735,137	(9.01%)						
Total	1,6430,762	14,640,242	(10.90%)						

Given delays in redeveloping Crossroads Mall, interest exists regarding performance in the BURA area. The following charts provide such information for the year:

CROSSROADS MALL – SEPTEMBER YTD 2001 VERSUS 2000										
Category	2000	2001	Variance							
Retail Sales Tax	2,491,356	1,446,514	(41.94%)							
Consumer Use Tax	18,602	12,683	(31.82%)							
Construction Use Tax	1,367	2,069	51.41%							
Total	2,511,324	1,461,267	(41.81%)							

BURA EXCLUDING CROSSROADS MALL – SEPTEMBER YTD 2001 VERSUS 2000										
Category	2000	2001	Variance							
Retail Sales Tax	9,782,609	9,558,506	(3.25%)							
Consumer Use Tax	348,360	215,916	(38.02%)							
Construction Use Tax	47,212	79,239	67.84%							
Total	11,602,815	11,137,740	(4.01%)							

TOTAL BURA – SEPTEMBER YTD 2001 VERSUS 2000										
Category	2000	2001	Variance							
Retail Sales Tax	13,698,,600	12,289,098	(10.29%)							
Consumer Use Tax	366,962	228,600	(37.70%)							
Construction Use Tax	349,727	81,309	(76.75%)							
Total	14,415,289	12,599,006	(12.60%)							

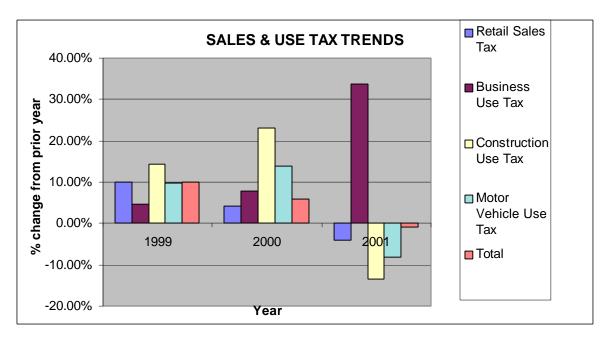
<u>Motor vehicle use tax</u> has taken a turn from the large increases seen in 2000. It is currently showing a year-to-date decrease of 8.22% from 2000 compared to 2001. The city's performance in this area parallels national trends. <u>Construction use tax</u> is showing a decrease of 13.52% from the very high levels in 2000. Monthly collections for September showed a 105.81% increase.

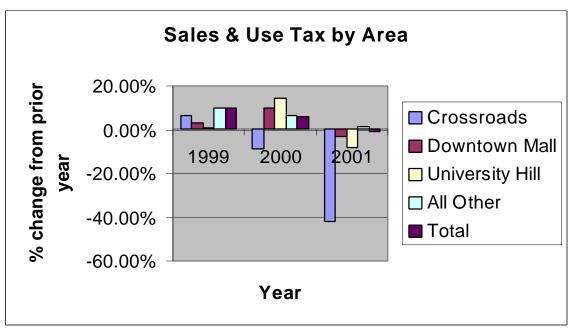
<u>Business use tax</u> (the complement of B to B retail sales tax) has experienced a year-to-date increase of 33.78%. This increase is partially due to a large unlicensed taxpayer making a payment of \$367,000 in March.

Based upon both y-t-d experience and increasingly negative projections for the fourth quarter, City Council accepted staff's recommendation that the sales/use tax forecast for 2001 be revised downward to a <u>negative</u> (.80%). In addition to lowering 2001 revenue estimates by \$1.04 million, this also lowers the base upon which subsequent years' revenue is predicated. Combined with adjustments in projections for 2002 and 2003, revenue projections were lowered by \$2.068 million and \$1.236 million respectively

The accommodations tax projections as also revised downward by \$300,000 for 2001 and \$600,000 in 2002. The ytd decrease of 0.79% is in line with the revised budget forecast of 0.80% for 2001.

The following graphs illustrate trends by tax category and area over the three-year period, 1999 - 2001 through August and the proportion of the total generated by each category of tax.





Construction Motor Vehicle Use Tax Use Tax 4% 3% Business Use Tax 14% Retail Sales Tax 79%

YTD RETAIL SALES TAX

STRENGTHS:

- Food Stores up by 0.24%
- Transportation/Utilities up by 12.26%
- Automotive Trade up by 2.43%
- Table Mesa up by 1.32%
- North Broadway up by 6.48%
- University of Colorado up by 7.10%
- Boulder Industrial up by 2.87%
- Metro Denver up by 1.99%

WEAKNESSES:

- Core Retail Categories(General Retail, Apparel Stores & Home Furnishings) are down by 10.90%
- Building Materials Retail down by 11.78% due to competing "big box" retailers in Louisville, Superior and Longmont (new Home Depot opened in South Longmont in October 2000)
- Pearl Street Mall is down by 8.13%
- Crossroads Mall down by 41.94% ytd

YTD USE TAX

STRENGTHS:

- Computer Related Businesses up by 109.91%
- Gunbarrel Industrial is up by 96.72%
- All Other Category up by 45.72%
- Out-of-State up by 51.53%
- Pearl Street Mall up by 60.39%
- N. 28th St. Commercial is up by 103.25%

WEAKNESSES

- Consumer Electronics down by 155.77% is due to a sales tax refund.
- Public Utilities down by 9.75%
- BURA down by 25.38%

COMBINED SALES & USE TAX

STRENGTHS:

- Gunbarrel Industrial up by 52.90%
- Computer Related Business up by 31.17%
- All Other Boulder up by 13.60%
- Unlicensed Receipts up by 275.85%

WEAKNESSES:

- Total BURA area down by 12.60%
- Core Retail Sales & Use Tax down by 11.01%
- UHGID down by 8.26%
- Boulder County down by 12.35%
- Crossroads Mall down by 41.81%

OTHER TAXES

- Admissions Tax is up by 5.44%
- Accommodation Tax is down by 4.69%.

09 01STX1.doc

SEPTEMBER 2001 SALES AND USE TAX REVENUES

	SEPTEMBER YTD Actual						
Total Net Sales/Use Tax Receipts by Tax Category	2000	2001	% Change	% of Total			
Sales Tax	48,533,285	46,536,815	-4.11%	79.34%			
Business Use Tax	6,165,952	8,248,616	33.78%	14.06%			
Construction Use Tax	2,615,726	2,261,964	-13.52%	3.86%			
Motor vehicle	1,913,715	1,756,366	-8.22%	2.99%			
Refunds	-105,509	-146,759	39.10%	-0.25%			
Total Sales and Use Tax	59,123,169	58,657,001	-0.79%	100.00%			

	SEPTEMBER YTD Actual						
Total Net Sales/Use Tax Receipts by Industry Type	2000	2001	% Change	% of Total			
Food Stores	6,710,396	6,726,482	0.24%	11.47%			
Eating Places	6,358,276	6,355,438	-0.04%	10.83%			
Apparel Stores	2,334,297	1,877,401	-19.57%	3.20%			
Home Furnishings	2,323,801	2,041,934	-12.13%	3.48%			
General Retail	12,832,686	11,645,560	-9.25%	19.85%			
Transportation/Utilities	5,054,809	5,546,758	9.73%	9.46%			
Automotive Trade	4,722,795	4,640,163	-1.75%	7.91%			
Building Material-Retail	1,594,922	1,409,640	-11.62%	2.40%			
Construction Use Tax	2,820,975	2,388,602	-15.33%	4.07%			
Construction Sales Tax	267,182	242,637	-9.19%	0.41%			
Consumer Electronics	1,885,976	1,240,467	-34.23%	2.11%			
Computer Related Business Sector	3,930,999	5,156,244	31.17%	8.79%			
All Other	8,391,564	9,532,434	13.60%	16.25%			
Refunds	-105,509	-146,759	39.10%	-0.25%			
Total Sales and Use Tax	59,123,169	58,657,001	-0.79%	100.00%			

	SEPTEMBER YTD Actual						
Total Net Sales/Use Tax Receipts by Geographic Area	2000	2001	% Change	% of Total			
North Broadway	705,807	712,261	0.91%	1.21%			
Downtown (former CAGID)	3,574,960	3,471,255	-2.90%	5.92%			
Downtown Extension	491,718	428,826	-12.79%	0.73%			
UHGID (the "hill")	767,191	703,825	-8.26%	1.20%			
East Downtown	523,227	455,476	-12.95%	0.78%			
N. 28th St. Commercial	3,661,824	3,590,787	-1.94%	6.12%			
N. Broadway Annex	107,621	108,444	0.77%	0.18%			
University of Colorado	511,076	587,590	14.97%	1.00%			
Basemar	895,693	924,060	3.17%	1.58%			
BURA (w/o xrds)	11,602,815	11,137,740	-4.01%	18.99%			
Crossroads	2,511,324	1,461,267	-41.81%	2.49%			
Table Mesa	1,333,401	1,350,162	1.26%	2.30%			
The Meadows	820,953	780,136	-4.97%	1.33%			
All Other Boulder	3,176,176	3,377,947	6.35%	5.76%			
Boulder County	1,851,816	1,623,198	-12.35%	2.77%			
Metro Denver	2,693,930	2,605,952	-3.27%	4.44%			
Colorado All Other	375,493	207,295	-44.79%	0.35%			
Out of State	6,943,797	6,698,818	-3.53%	11.42%			
Airport	17,478	15,397	-11.90%	0.03%			
Gunbarrel Industrial	2,288,015	3,498,311	52.90%	5.96%			
Gunbarrel Commercial	722,185	651,606	-9.77%	1.11%			
Pearl Street Mall	1,977,690	1,914,680	-3.19%	3.26%			
Boulder Industrial	5,741,181	5,690,220	-0.89%	9.70%			
Unlicensed Receipts	208,624	784,105	275.85%	1.34%			
County Clerk	1,913,715	1,756,366	-8.22%	2.99%			
Public Utilities	3,810,969	4,268,037	11.99%	7.28%			
Refunds	-105,509	-146,759	39.10%	-0.25%			
Total Sales and Use Tax	59,123,169	58,657,001	-0.79%	100.00%			

	SEPTEMBER YTD Actual					
Miscellaneous Tax Statistics	2000	2001	% Change			
Total Food Service Tax	291,855	293,601	0.60%			
BURA Area Food Service Tax	66,589	67,269	1.02%			
Accommodations Tax	2,187,025	2,084,468	-4.69%			
Admissions Tax	274,631	289,579	5.44%			
License Fees	20,830	20,400	-2.06%			

TOTAL CITY SALES AND USE TA	AX COLLECT	IONS					Tax by N	Io & Catego	ry						
REVENUE CATEGORY	YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	TOTAL	%CHG
RETAIL SALES TAX	1993	2,884,880	2,795,431	3,359,144	2,751,696	2,856,197	3,554,709	3,274,954	3,035,834	3,717,340	3,076,673	3,308,501	4,536,514	39,151,873	10.06%
	1994	2,899,080	3,426,372	3,704,676	3,119,726	3,220,459	3,929,526	4,206,102	4,061,192	3,988,229	3,496,570	3,348,971	5,522,692	44,923,595	14.74%
	1995	3,112,576	3,118,401	4,201,918	3,233,847	3,393,302	4,337,509	3,228,000	3,715,299	4,478,000	3,588,588	3,550,979	5,268,734	45,227,153	0.68%
Rate Chg 2.86% > 3.11%	1996	3,687,064	3,534,942	4,630,724	3,960,402	3,836,061	4,766,298	3,960,040	4,133,563	5,263,630	4,021,170	3,873,452	6,017,666	51,685,013	5.09%
	1997	4,021,198	3,490,839	4,549,082	4,104,956	4,029,425	4,947,334	4,211,869	4,360,040	5,248,687	4,052,625	4,249,487	6,502,388	53,767,930	4.03%
Rate Chg 3.11% > 3.26%	1998	4,115,142	4,142,135	5,055,342	4,287,897	4,514,657	5,480,117	4,346,353	4,761,185	5,616,609	4,048,799	4,826,835	6,704,394	57,899,464	2.73%
Rate 3.26%	1999	4,342,150	4,712,965	5,493,583	4,694,105	5,235,792	6,110,357	4,886,459	5,039,548	6,125,483	4,909,120	5,164,464	7,732,320	64,446,345	11.31%
	2000	4,450,553	5,116,135	6,066,890	4,726,230	4,847,958	6,373,594	4,942,506	5,153,202	6,856,217	5,225,099	4,858,152	8,080,174	66,696,710	3.49%
	2001	4,957,524	4,489,252	6,247,377	4,635,634	4,824,201	6,190,040	4,463,685	4,840,590	5,888,513				46,536,815	
Change from prior year (Month)		11.39%	-12.25%	2.97%	-1.92%	-0.49%	-2.88%	-9.69%	-6.07%	-14.11%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		11.39%	-1.25%	0.39%	-0.15%	-0.21%	-0.75%	-1.96%	-2.47%	-4.11%	-13.43%	-20.61%	-30.23%		
CONSUMER USE TAX	1993	483,035	467,492	594,239	453,122	389,324	543,154	482,254	364,058	521,654	442,793	365,830	712,045	5,819,000	0.40%
(Includes Motor Vehicle Tax)	1994	304,090	304,029	570,402	304,053	260,271	1,017,758	445,640	480,664	515,000	566,103	459,870	715,430	5,943,310	2.14%
	1995	345,124	426,090	726,612	473,103	552,789	2,022,038	776,477	562,181	660,456	755,310	659,440	969,799	8,929,419	50.24%
Rate Chg 2.86% > 3.11%	1996	486,245	549,494	708,784	593,865	864,987	802,344	517,124	570,263	741,822	677,490	617,010	1,111,226	8,240,654	-15.13%
	1997	548,917	494,254	703,565	661,481	469,656	1,045,788	754,834	659,312	876,052	698,353	557,147	1,011,347	8,480,706	2.91%
Rate Chg 3.11% > 3.26%	1998	737,551	521,621	1,080,009	908,628	667,896	781,751	698,070	761,515	838,403	616,703	722,449	1,297,623	9,632,221	8.35%
Rate 3.26%	1999	686,623	718,812	879,496	585,863	688,465	914,066	969,355	867,692	1,086,901	686,512	572,380	1,476,445	10,132,610	5.19%
	2000	699,142	784,507	988,545	809,722	713,927	1,054,603	787,906	946,277	1,295,039	697,305	900,937	1,420,215	11,098,124	9.53%
	2001	1,165,937	899,129	1,771,836	908,629	889,191	1,427,618	1,011,687	975,272	955,683				10,004,982	
Change from prior year (Month)		66.77%	14.61%	79.24%	12.21%	24.55%	35.37%	28.40%	3.06%	-26.20%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		66.77%	39.19%	55.20%	44.60%	41.01%	39.84%	38.29%	33.38%	23.83%	13.99%	3.38%	-9.85%		
CONSTRUCTION USE TAX	1993	106,247	188,537	198,017	123,258	134,908	225,742	97,908	147,775	154,295	160,159	150,099	81,742	1,768,687	-16.69%
	1994	201,641	138,239	121,151	120,477	145,523	151,532	137,707	115,281	129,513	115,919	92,988	234,322	1,704,293	-3.64%
	1995	95,752	114,528	171,448	146,975	124,165	131,512	181,599	385,539	113,800	110,505	57,246	103,600	1,736,669	1.90%
Rate Chg 2.86% > 3.11%	1996	190,399	84,748	139,767	103,638	174,901	131,546	184,818	135,581	293,268	295,967	101,310	225,212	2,061,155	9.14%
	1997	160,391	138,436	185,276	162,077	222,809	172,251	194,632	203,275	199,533	129,502	195,462	179,443	2,143,087	3.98%
Rate Chg 3.11% > 3.26%	1998	128,710	206,650	230,126	267,975	179,780	213,787	190,570	262,748	178,061	280,231	192,695	242,169	2,573,501	14.56%
Rate 3.26%	1999	154,009	171,704	223,837	213,553	240,980	315,896	170,109	216,111	419,966	136,124	158,510	144,611	2,565,410	-0.31%
	2000	239,212	476,528	168,469	364,250	355,225	140,920	388,110	253,944	229,070	259,312	173,901	249,744	3,298,682	28.58%
	2001	191,496	331,376	172,691	171,147	198,124	187,243	227,009	311,433	471,446				2,261,964	
Change from prior year (Month)		-19.95%	-30.46%	2.51%	-53.01%	-44.23%	32.87%	-41.51%	22.64%	105.81%	-100.00%	-100.00%	-100.00%		
Change from prior year (YTD)		-19.95%	-26.95%	-21.34%	-30.58%	-33.60%	-28.23%	-30.65%	-24.98%	-13.52%	-21.32%	-25.81%	-31.43%		
TOTAL FOR MONTH & CHANGE		· ·	i												
	1993	3,474,162	3,451,460	4,151,400	3,328,076	3,380,429	4,323,605	3,855,116		4,393,289	3,679,625	3,824,430	5,330,301	46,739,560	7.10%
	1994	3,404,811	3,868,640	4,396,229	3,544,256	3,626,253	5,098,816	4,789,449	4,657,137	4,632,742	4,178,592	3,901,829	6,472,444	52,571,198	12.48%
	1995	3,553,452	3,659,019	5,099,978	3,853,925	4,070,256	6,491,059	4,186,076	4,663,019	5,252,256	4,454,403	4,267,665	6,342,133	55,893,241	6.32%
Rate 2.86% > 3.11%	1996	4,363,708	4,169,184	5,479,275	4,657,905	4,875,949	5,700,188	4,661,982	4,839,407	6,298,720	4,994,627	4,591,772	7,354,104	61,986,822	1.99%
D + 0 4404 0 0004	1997	4,730,506	4,123,529	5,437,923	4,928,514	4,721,890	6,165,373	5,161,335	5,222,627	6,324,272	4,880,480	5,002,095	7,693,179	64,391,722	3.88%
Rate 3.11%>3.26%	1998	4,981,403	4,870,405	6,365,477	5,464,499	5,362,333	6,475,655	5,234,994		6,633,074	4,945,733	5,741,979	8,244,186	70,105,186	3.86%
@Rate 3.26%	1999	5,182,782	5,603,481	6,596,915	5,493,521	6,165,236	7,340,319	6,025,922		7,632,350		5,895,354	9,353,376	77,144,365	
	2000	5,388,907	6,377,170	7,223,905	5,900,202	5,917,110	7,569,116	6,118,521	6,353,423	8,380,325	6,181,715	5,932,990	9,750,132	81,093,515	5.12%
Y C 1 0 Y ' C	2001	6,314,957	5,719,756	8,191,903	5,715,410	5,911,516	7,804,901	5,702,381	6,127,295	7,315,641	0	0	0	58,803,760	
Less refunds & License fee	1999	-45,525	-30,111	-102,118	-24,856	-49,329	-6,267	-4,634	-3,757	-7,500	-2,150	-51,252	-2,775	-330,273	
Less refunds only	2000	-1,797	-3,666	-14,631	-21,432	0		-42,201	-192	-3,824	-5,970	-177,481	-7,038	-295,999	
Less refunds only	2001	-2,981	-78,930	-20,474	-27,860	-1,076	-447	-3,486	-8,226	-3,279	4.044.000	E 004 005	0.000.070	-146,759	
Adjusted total	1998	11,296,359	4,864,980	6,354,631	5,451,853	5,252,397	6,420,446	5,214,661	5,783,673	6,483,640	4,941,969	5,624,035	8,223,372	75,912,017	4 4001
"	1999	5,137,257	5,573,370	6,494,797	5,468,665	6,115,907	7,334,053	6,021,289	6,119,595	7,624,850	5,729,607	5,844,102	9,350,601	76,814,092	1.19%
	2000	5,387,110	6,373,504	7,209,274	5,878,770	5,917,110	7,551,349	6,076,321	6,353,231	8,376,501	6,175,745	5,755,509	9,743,094	80,797,517	5.19%
Of the state of th	2001	6,311,976	5,640,826	8,171,429	5,687,550	5,910,439	7,804,454	5,698,895		7,312,362	0	0	0	58,657,001	
% Change (month)		17.17%	-11.50%	13.35%	-3.25%	-0.11%	3.35%	-6.21%	-3.69%	-12.70%	-100.00%	-100.00%	-100.00%		
% Change (YTD)		17.17%	1.63%	6.09%	3.88%	3.11%	3.16%	1.87%	1.18%	-0.79%	-10.17%	-17.45%	-27.40%		

COMPARISON OF YEAR-TO-DATE ACTUAL REVENUE FOR THE YEAR 2001 TO COMPARABLE PERIOD IN 2000

USE TAX BY CATEGORY

SALES TAX BY CATEGORY

	SEPTEMBE	R YTD Actual		SEPTEMBER YTD Actu				
2000	2001		Standard Industrial Code	2000	2001	Incr/(Decr)		
98,370	49,457	-49.72%	Food Stores	6,612,026	6,677,025	0.98%		
156,964	212,020	35.08%	Eating Places	6,201,311	6,143,418	-0.93%		
10,346	7,494	-27.57%	Apparel Stores	2,323,951	1,869,907	-19.54%		
14,740	6,736	-54.30%	Home Furnishings	2,309,061	2,035,198	-11.86%		
1,034,936	910,422	-12.03%	General Retail	11,797,750	10,735,137	-9.01%		
590,276	534,792	-9.40%	Transportation/Utilities	4,464,532	5,011,966	12.26%		
1,929,077	1,778,442	-7.81%	Automotive Trade	2,793,718	2,861,721	2.43%		
11,658	12,941	11.01%	Building Material-Retail	1,583,265	1,396,699	-11.78%		
2,820,975	2,388,602	-15.33%	Construction Use Tax	0	0	na		
0	0	na	Construction Sales Tax	267,182	242,637	-9.19%		
134,756	-75,158	-155.77%	Consumer Electronics	1,751,219	1,315,625	-24.87%		
1,196,396	2,511,353	109.91%	Computer Related Business	2,734,604	2,644,891	-3.28%		
2,696,898	3,929,844	45.72%	All Other	5,694,666	5,602,591	-1.62%		
10,695,393	12,266,945	14.69%		48,533,285	46,536,815	-4.11%		
USE TA	X BY CATE	GORY			TAX BY CAT	EGORY		
	SEPTEMBER	R YTD Actual			SEPTEMBE	R YTD Actua		
2000			Geographic Code	2000	2001	Incr/(Decr)		
49,096	49,504	0.83%	North Broadway	656,711	662,757	0.92%		
350,241	236,887	-32.36%	CAGID	3,224,719	3,234,368	0.30%		
52,807	38,046	-27.95%	Downtown Extension	438,911	390,781	-10.97%		
12,895	6,131	-52.45%	UHGID (the "hill")	754,296	697,694	-7.50%		
82,004	94,374	15.08%	East Downtown	441,222	361,102	-18.16%		
57,668	117,210	103.25%	N. 28th St. Commercial	3,604,156	3,473,578	-3.62%		
7,685	2,028	-73.61%	N. Broadway Annex	99,935	106,416	6.48%		
28,873	71,170	146.49%	University of Colorado	482,202	516,420	7.10%		
26,832	37,128	38.37%	Basemar	868,861	886,932	2.08%		
395,571	295,156	-25.38%	BURA	11,207,244	10,842,584	-3.25%		
19,969	14,752	-26.12%	Crossroads	2,491,356	1,446,514	-41.94%		
3,374	2,634	-21.93%	Table Mesa	1,330,028	1,347,528	1.32%		
22,434	22,692	1.15%	The Meadows	798,519	757,444	-5.14%		
1,363,944	1,764,659	29.38%	All Other Boulder	1,812,232	1,613,288	-10.98%		
778,446	555,142	-28.69%	Boulder County	1,073,370	1,068,055	-0.50%		
259,095	122,568	-52.69%	Metro Denver	2,434,835	2,483,383	1.99%		
56,296	17,029	-69.75%	Colorado All Other	319,197	190,265	-40.39%		
314,259	476,209	51.53%	Out of State	6,629,538	6,222,609	-6.14%		
1,328	2,624	97.57%	Airport	16,150	12,773	-20.91%		
1,459,527	2,871,246	96.72%	Gunbarrel Industrial	828,488	627,065	-24.31%		
32,021	1,281	-96.00%	Gunbarrel Commercial	690,164	650,324	-5.77%		
142,720	228,915	60.39%	Pearl Street Mall	1,834,971	1,685,764	-8.13%		
2,645,674	2,505,995	-5.28%	Boulder Industrial	3,095,507	3,184,225	2.87%		
126,349	532,635	321.56%	Unlicensed Receipts	82,274	251,471	205.65%		
1,913,715	1,756,366	-8.22%	County Clerk	0	0	=		
492,568	444,562	-9.75%	Public Utilities	3,318,401	3,823,476	15.22%		
10,695,393	12,266,945	14.69%	Total Sales and Use Tax	48,533,285	46,536,815	-4.11%		

Sales & USE Tax	x Revenu	ie by Geogi	aphic Area												
Area	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	%Change
BURA 10	1993	791,838	844,539	970,401	808,555	934,589	1,071,929	948,163	1,069,224	1,117,072	1,006,771	1,139,182	1,660,216	12,362,479	10.12%
(includes 11)	1994	909,103	980,329	1,151,927	961,123	992,523	1,165,262	1,093,045	1,112,160	1,208,201	1,104,359	1,177,318	1,914,659	13,770,008	11.39%
, ,	1995	949,754	948,953	1,113,009	1,030,454	1,066,029	1,227,888	1,061,950	1,230,538	1,305,572	1,187,604	1,257,718	1,951,530	14,330,999	4.07%
	1996	1.181.131	1,134,224	1,326,598	1,200,956	1.306.179	1,383,216	1,237,236	1,353,044	1,428,586	1,258,620	1,274,345	2.191.077	16,275,212	13.57%
	1997	1,156,274	1,131,902	1,294,658	1,231,021	1,214,174	1,557,567	1,254,500	1,405,286	1,483,154	1,302,088	1,397,220	2,104,361	16,532,205	1.58%
	1998	1,215,420	1,257,664	1,515,888	1,362,454	1,401,933	1,499,131	1,384,527	1,533,499	1,624,802	1,327,344	1,596,561	2,350,220	18,069,443	9.30%
	1999	1,311,472	1,482,196	1,584,004	1,372,446	1,654,872	1,679,044	1,514,815	1,640,758	1,712,453	1,559,109	1,627,381	2,544,103	19,682,652	8.93%
	2000	1,455,110	1,499,236	1,671,638	1,475,824	1,504,878	1,711,382	1,523,878	1,570,948	1,701,246	1,489,380	1,492,678	2,388,311	19,484,509	-1.01%
	2001	1,329,571	1,327,360	1,537,786	1,323,442	1,438,423	1,484,451	1,265,185	1,423,177	1,469,611	1,400,000	1,402,070	2,000,011	12,599,006	1.0170
Cha from prior ur (m	-										100.000/	100.000/	100.000/	12,399,000	
Chg from prior yr (m		-8.63%	-11.46%	-8.01%	-10.33%	-4.42%	-13.26%	-16.98%	-9.41%	-13.62%	-100.00%	-100.00%	-100.00%		
Chg from prior yr (ye		-8.63%	-10.07%	-9.32%	-9.57%	-8.55%	-9.41%	-10.48%	-10.34%	-10.73%	-19.26%	-26.31%	-35.34%		2 1221
CAGID 22	1993	220,403	220,403	285,999	240,976	247,756	302,062	267,098	254,545	320,546	290,507	240,992	385,179	3,276,466	8.12%
_	1994	213,167	213,937	271,832	219,240	233,578	300,105	276,601	280,258	311,966	259,373	234,343	365,312	3,179,712	-2.95%
(Downtown area)	1995	217,584	221,893	326,185	257,633	319,559	333,377	298,045	295,027	320,850	265,636	237,786	397,160	3,490,735	9.78%
	1996	247,860	247,492	339,280	269,390	295,516	350,846	312,067	314,479	390,526	291,778	274,103	426,162	3,759,499	7.70%
	1997	243,200	246,082	362,118	275,560	300,720	356,372	309,322	340,214	479,992	306,495	302,513	422,591	3,945,178	4.94%
	1998	258,915	270,106	338,786	316,831	359,266	323,804	340,568	395,237	367,534	345,701	401,998	444,557	4,163,302	5.53%
	1999	277,120	308,848	364,321	321,645	411,722	414,073	379,572	374,938	424,501	354,409	358,335	578,914	4,568,398	9.73%
	2000	312,314	440,343	399,289	359,600	384,974	463,454	373,697	360,906	480,383	401,873	314,026	626,922	4,917,781	7.65%
	2001	328,098	380,211	433,470	324,902	386,549	450,214	360,737	377,434	429,640				3,471,255	
Chg from prior yr (m	-	5.05%	-13.66%	8.56%	-9.65%	0.41%	-2.86%	-3.47%	4.58%	-10.56%	-100.00%	-100.00%	-100.00%		
Chg from prior yr (ye		5.05%	-5.89%	-0.88%	-2.97%	-2.28%	-2.40%	-2.54%	-1.71%	-2.90%	-12.71%	-19.10%	-29.41%		
BLDR MALL 26	1993	81,143	89,101	101,614	97,062	112,159	131,193	170,634	146,600	116,217	119,022	109,320	217,426	1,491,491	13.61%
DIX MIGLE 20	1993	90,430	95,481	117,794	110,271	121,663	143,596	156,708	157,872	146,598	133,053	125,904	240,522	1,639,892	9.95%
+	1994	95,181	94,661	121,710			157,353			148,050			232,720		1.31%
-					124,104	119,330		164,596	161,583		126,511	115,614		1,661,412	
	1996	101,169	110,653	140,981	128,109	165,400	203,498	172,394	186,350	177,326	150,855	133,992	236,294	1,907,022	14.78%
	1997	109,897	138,883	165,366	139,504	167,841	212,273	190,516	176,073	172,914	170,460	148,732	245,629	2,038,088	6.87%
	1998	108,966	136,749	176,270	151,553	169,661	417,564	176,816	210,299	200,303	143,858	194,114	306,987	2,393,141	17.42%
	1999	140,629	141,582	243,455	149,430	198,410	270,060	206,311	193,227	258,208	203,818	184,809	340,674	2,530,613	5.74%
	2000	170,546	172,745	217,576	203,633	193,146	308,381	236,957	231,205	243,501	209,456	169,159	374,931	2,731,237	7.93%
	2001	150,110	149,897	314,090	166,718	189,596	280,507	214,250	213,434	236,077				1,914,680	
Chg from prior yr (m	month)	-11.98%	-13.23%	44.36%	-18.13%	-1.84%	-9.04%	-9.58%	-7.69%	-3.05%	-100.00%	-100.00%	-100.00%		
Chg from prior yr (ye	/ear)	-11.98%	-12.61%	9.49%	2.13%	1.33%	-1.19%	-2.52%	-3.21%	-3.19%	-12.46%	-18.74%	-29.90%		
SUB-TOTAL	1993	301,546	309,504	387,613	338,038	359,915	433,255	437,732	401,145	436,763	409,529	350,312	602,605	4,767,957	9.78%
CAGID AREA	1994	303,597	309,418	389,626	329,511	355,241	443,701	433,309	438,130	458,564	392,426	360,247	605,834	4,819,604	1.08%
	1995	312,765	316,554	447,895	381,737	438,889	490,730	462,641	456,610	468,900	392,147	353,400	629,880	5,152,147	6.90%
	1996	349,029	358,145	480,261	397,499	460,916	554,344	484,461	500,830	567,853	442,633	408,095	662,456	5,852,200	13.59%
	1997	353,098	384,965	527,484	415,064	468,561	568,645	499,839	516,287	652,905	476,955	451,245	668,220	5,983,266	2.24%
	1998	367,881	406,855	515,056	468,384	528,927	741,368	517,383	605,536	567,838	489,559	596,112	751,544	6,556,443	9.58%
	1999	417,748	450,430	607,776	471,076	610,133	684,132	585,884	568,165	682,710	558,227	543,144	919,587	7,099,011	8.28%
	2000	482,860	613,087	616,865	563,233	578,120	771,835	610,653	592,111	723,885	611,329	483,186	1,001,853	7,649,018	7.75%
	2001	478,208	530,108	747,561	491,620	576,145	730,721	574,987	590,868	665,717	011,323	403,100	0	5,385,935	7.7370
01 (; (-													5,365,935	
Chg from prior yr (m		-0.96%	-13.53%	21.19%	-12.71%	-0.34%	-5.33%	-5.84%	-0.21%	-8.04%	-100.00%	-100.00%	-100.00%		
Chg from prior yr (ye		-0.96%	-8.00%	2.51%	-1.25%	-1.07%	-1.98%	-2.53%	-2.25%	-3.00%	-12.62%	-18.97%	-29.59%	47 465 161	40.000
SUB-TOTAL	1993	1,093,384	1,154,043	1,358,014	1,146,593	1,294,504	1,505,184	1,385,895	1,470,369	1,553,835	1,416,300	1,489,494	2,262,821	17,130,436	10.02%
BURA AND	1994	1,212,700	1,289,747	1,541,553	1,290,634	1,347,764	1,608,963	1,526,354	1,550,290	1,666,765	1,496,785	1,537,564	2,520,493	18,589,612	8.52%
CAGID AREA	1995	1,262,519	1,265,507	1,560,904	1,412,191	1,504,918	1,718,618	1,524,591	1,687,148	1,774,472	1,579,751	1,611,118	2,581,410	19,483,146	4.81%
	1996	1,530,160	1,492,369	1,806,859		1,767,095	1,937,560	1,721,697	1,853,874	1,996,439	1,701,252	1,682,440	2,853,533	22,127,412	13.57%
	1997	1,509,371	1,516,867	1,822,143	1,646,085	1,682,734	2,126,212	1,754,338	1,921,573	2,136,060	1,779,042	1,848,465	2,772,581	22,515,471	1.75%
	1998	1,583,301	1,664,519	2,030,944	1,830,838	1,930,860	2,240,500	1,901,910	2,139,035	2,192,640	1,816,903	2,192,672	3,101,764	24,625,886	9.37%
	1999	1,729,220	1,932,626	2,191,780	1,843,522	2,265,004	2,363,176	2,100,698	2,208,922	2,395,163	2,117,336	2,170,525	3,463,690	26,781,663	8.75%
	2000	1,937,971	2,112,324	2,288,503	2,039,057	2,082,998	2,483,217	2,134,531	2,163,060	2,425,130	2,100,708	1,975,864	3,390,164	27,133,526	1.31%
	2001	1,807,779	1,857,468	2,285,347	1,815,063	2,014,568	2,215,172	1,840,172	2,014,045	2,135,327	0	0	0	17,984,941	
Chg from prior yr (m	month)	-6.72%	-12.07%	-0.14%	-10.99%	-3.29%	-10.79%	-13.79%	-6.89%	-11.95%	-100.00%	-100.00%	-100.00%		
Chg from prior yr (ye	/ear)	-6.72%	-9.51%	-6.12%	-7.31%	-6.51%	-7.33%	-8.24%	-8.07%	-8.55%	-17.38%	-24.25%	-33.72%		
Area	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
UHGID 04	1993	92,095	52,629	70,110	55,567	55,027	66,012	59,823	104,286	84,577	63,750	51,602	66,666	822,144	
	1994	92,809	54,445	72,978	61,919	53,922	66,127	66,009	107,384	87,966	78,784	51,816	69,043	863,202	4.99%
+	1995	91,928	81,672	75,604	64,007	57,604	58,608	64,183	77,449	116,650	87,941	50,616	101,838	928,100	
	1996	84,972	81,217	81,875	59,120	62,290	79,113	64,358	87,200	125,795	66,657	58,421	78,209	929,227	0.12%
l l		-													
	1997	86,390	60,026	67,180	65,490	60,568	65,081	62,703	62,268	133,603	64,882	53,008	70,771	851,971	-8.31%
	4000	63,419	95,085	68,589	67,326	60,062	65,784	55,580	105,311	86,072	72,057	56,285	74,850	870,421	2.17%
	1998		0							UN 7/17	62,713	62,837	77,412		
	1999	92,636	61,129	61,990	56,385	66,461	75,023	60,047	107,991	89,747				874,372	
	1999 2000	92,636 82,499	116,172	66,597	60,797	71,308	81,383	59,991	88,155	140,290	68,069	57,951	67,997	961,208	
Chg from prior yr (m	1999 2000 2001	92,636			60,797 60,960										